

Rule Number	Rule Text
R0000-002	The return type must be specified for each return in the return header.
R0000-003	The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.
R0000-004	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.
R0000-007	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).
R0000-020	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.
R0000-022	If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.
R0000-023	If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".
R0000-024	If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.
R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "FPO".
R0000-046	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900.
R0000-051	The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header.
R0000-052	The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.
R0000-054	The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.
R0000-057	Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.
R0000-058	An XML document that represents a binary attachment must have a valid reference to an attached file.
R0000-060	The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.
R0000-067	The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.
R0000-075	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.
R0000-080	The TaxPeriodBeginDate present in the IRS Submission Manifest must match the TaxPeriodBeginDate provided in the Return Header.
R0000-081	The TaxPeriodEndDate present in the IRS Submission Manifest must match the TaxPeriodEndDate provided in the Return Header.
R0000-082	The TaxPeriodBeginDate and TaxPeriodEndDate must be provided in the IRS Submission Manifest.
R0000-086	SSN of the Paid Preparer in the Return Header cannot be all zeros or all nines.

R0000-087	EIN of the Paid Preparer Firm in the Return Header must not equal all nines.
R0000-088	The eight numeric digits of the PTIN (of the Paid Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.
R0000-089	The "Tax Period Ending Date" in the Submission Manifest must be less than the "Received Date".
R0000-090	The Imperfect Return Indicator in the Return Header was checked but does not meet the conditions of an imperfect return.
R0000-091	Bank Account Number in IRS Payment Record or IRS ES Payment Record must not equal all zeros.
R0000-092	Primary SSN in the Return Header must be within the valid range of SSN/ITIN and cannot equal an ATIN.
R0000-093	If the Spouse SSN in the Return Header has a value, then it must be within the valid range of SSN/ITIN and cannot equal an ATIN.
R0000-094	If the Spouse SSN in the Return Header has a value, then it must not be the same as the Primary SSN in the Return Header.
R0000-095	The Primary Signature in the Return Header cannot equal all zeros.
R0000-096	The Spouse Signature in the Return Header cannot equal all zeros.
R0000-097	Tax Year in the Return Header must equal "2009" for processing year 2010 .
R0000-106	'TaxYear' specified in the Submission Manifest must match the year of the schema version ('YYYY' digits of the attribute 'returnVersion' of the Return) that is being used to file the return.
R0000-107	'TaxYear' specified in the Submission Manifest must match the year of the 'TaxPeriodBeginDate' ("YYYY" digits) in the Submission Manifest.
R0000-108	'TaxYear' specified in the Submission Manifest must match the year of the 'TaxPeriodEndDate' ("YYYY" digits) in the Submission Manifest.
R0000-113	The eight numeric digits of the STIN (of the Paid Preparer) following the letter S, must not equal all zeros or all nines in the Return Header.
R0000-114	The Submission Manifest's 'TaxPeriodBeginDate' value for month and day should be January 1.
R0000-115	The Submission Manifest's 'TaxPeriodEndDate' value for month and day should be December 31.
R0000-116	If the Filer has a US address in the Return Header and if the value of City is "APO" or "DPO" or "FPO", then the value of State must equal "AA", "AE" or "AP".
R0000-117	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "DPO" OR "FPO".
R0000-118	If the first two digits of the EFIN in the IRS Submission Manifest are 10, 21, 32, 44 or 53, then the 'OriginatorTypeCd' in the Return Header must be 'OnlineFiler'.
R0000-119	If the 'OriginatorTypeCd' in the Return Header is 'OnlineFiler', then the first two digits of the EFIN in the IRS Submission Manifest must be 10, 21, 32, 44 or 53.
R0000-120	The IRS Submission type that was filed is not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. The submission type filed was <type>.
R0000-121	The ETIN associated with the Individual submission is not a participating transmitter. Please check the Modernized e-File (MeF) web page under irs.gov for more information on participation rules.
R0000-122	If Spouse SSN has a value in the Return Header, then Name in the Return Header must contain an ampersand.

R0000-123	If Name in the Return Header contains an ampersand, then Spouse SSN in the Return Header must have a value.
R0000-500	Primary SSN and the Primary Name Control in the Return Header must match the e-File database.
R0000-503	Spouse SSN and the Spouse Name Control in the Return Header must match the e-File database.
R0000-504	Form 1040, Line 6c(2), each 'DependentSSN' and the corresponding 'DependentNameControl' provided in Line 6c(2) must match the e-File database.
R0000-507	'DependentSSN' in Form 1040, Line 6c(2) was used as a Dependent SSN in a previously filed tax return for the same tax period.
R0000-508	Primary SSN in the Return Header cannot be the same as the Spouse SSN on another tax return for which Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) or [Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6b checkbox 'ExemptSpouseInd' are checked].
R0000-509	Spouse SSN in the Return Header cannot match a 'DependentSSN' on this tax return or another tax return.
R0000-511	If Line 1 checkbox "Single" or Line 2 checkbox "Married filing jointly" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value 1 or 2 or 5), then the Primary SSN in the Return Header cannot be the same as a Spouse SSN on another tax return.
R0000-513	The Spouse SSN in the Return Header must not be the same as the Spouse SSN in another return filed for the same tax year.
R0000-515	The Primary SSN in the Return Header must not be the same as the Primary SSN in another return filed for the same tax year.
R0000-521	The Year of Birth for the Primary SSN cannot equal the current processing year
R0000-530	If Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6b checkbox 'ExemptSpouseInd' is checked, then the Spouse SSN in the Return Header and Line 6b 'exemptSpouseNameControl' must match the e-File database.
R0000-531	If Primary Date of Death has a value in the e-File database, then it cannot be prior to the current tax year.
R0000-532	If Spouse Date of Death has a value in the e-File database, then it cannot be prior to the current tax year.
R0000-533	If a Dependent's Date of Death is present, then it cannot be less than the current tax year.
R0000-544	The Primary SSN cannot be the same as a 'DependentSSN' on another tax return if any dependents are listed in Line 6(c) in this return.
R0000-570	The Year of Birth for the Spouse SSN cannot equal the current processing year.
R0000-571	For any Dependent claimed in the tax return, the Year of Birth in the e-File database cannot equal the current processing year.
R0000-668	The Primary SSN in the Return Header cannot participate in the Self Select PIN program since the Primary SSN in the Return Header is a duplicate in the e-File database.
R0000-669	The Spouse SSN in the Return Header cannot participate in the Self Select PIN program since the Spouse SSN in the Return Header is a duplicate in the e-File database.
R0000-672	If the PIN Type Code in the Return Header equals "Practitioner" or "Self-Select Practitioner", then the Practitioner PIN must be present in the Return Header.

R0000-673	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then the Practitioner PIN must not be present in the Return Header.
R0000-677	The Primary SSN in the Return Header cannot participate in the Self Select PIN program since the Primary taxpayer is under the age of 16 and has never filed a tax return.
R0000-678	The Spouse SSN in the Return Header cannot participate in the Self Select PIN program since the Spouse is under the age of 16 and did not file a tax return in the previous year.
R0000-689	The year of the 'PrimarySignatureDate' in the Return Header must equal the current processing year.
R0000-694	If the PIN Type Code in the Return Header equals "Self-Select Practitioner", then Jurat Disclosure Code in the Return Header must equal "Self Select PIN By ERO".
R0000-695	If the PIN Type Code in the Return Header equals "Practitioner", then Jurat Disclosure Code in the Return Header must equal "Practitioner PIN".
R0000-696	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then Jurat Disclosure Code in the Return Header must equal "Online Self Select PIN".
R0000-699	If the PIN Type Code in the Return Header equals "Practitioner", then the following must not be present in the Return Header : 'PrimaryPriorYearAGI', 'PrimaryPrYrPINOrElecFilingPIN', 'SpousePriorYearAGI', 'SpsPrYrPINOrElecFilingPIN'.
R0000-902	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.
R0000-904	Software ID in the Return Header must have passed testing for the form family and tax year.
R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.
R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.
R0000-928	Primary SSN in the Return Header must match the e-file database.
R0000-929	Spouse SSN in the Return Header must match the e-file database.